## ABSTRACT OF DISCLOSURE

The object of the present invention is to provide a cheap gas diffusion layer for fuel cell excellent in gas permeability, water repellency, and also excellent in mechanical strength, allowing a continuous formation, and to provide a manufacturing method of the same. A gas diffusion layer used for at least one of gas diffusion layers of a fuel cell where a fuel electrode side catalyst layer and an air electrode side catalyst layer are disposed at both faces of an electrolyte film, and further a gas diffusion layer is disposed respectively on the outer surface of the fuel electrode side catalyst layer and air electrode side catalyst layer, characterized by that the gas diffusion layer is formed of a mesh sheet having an heat resistance and an acid resistance, and a mixture of electrically conductive powder and water repellent filler for filling voids of the mesh sheet.